

WP-52.1
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Commonwealth Edison Company
2004 Administrative and General Expense
ICC Docket 05-0597
(In Thousands)

Adjustments To Total Company A&G (C)

Line No.	Description	ICC Account	2004 Per FERC Form 1 (A)	Settlement Agreement (B)	Franchise Requirements (C)	Duplicate Charges (D)	FAS 13 Adjustment (E)	Executive Comp (F)	BSC Advertising (G)
1	Administrative and General Expenses --								
2	<u>Operation</u>								
3	A&G Salaries/Office Supplies & Exps.	920000-921000	\$ 76,348					\$ (1,781)	
4	Admin Expenses Transferred -Credit	922000	(18,187)						
5	Outside Services Employed	923000	122,687					(15,634)	(2,045)
6	Property Insurance	924000	1,294						
7	Injuries & Damages	925000	17,512						
8	Employee Pensions & Benefits -	926000							
9	Pensions		37,424					\$ (93)	
10	Post-Retirement Benefits		13,632					(34)	
11	Severance		11,200					-	
12	Medical		33,037					(82)	
13	ESIP		9,285					(23)	
14	Other Benefits		4,396					(11)	
15	Total Employee Pensions & Benefits		<u>\$ 108,974</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (243)</u>	<u>\$ -</u>
16	Franchise Requirements	927000	32,258		(32,258)				
17	Regulatory Commission Expenses	928000	(1,381)						
18	Duplicate Charges-Credit	929000	(31,692)			31,692			
19	General Advertising Expenses	930100	4,182						
20	Miscellaneous General Expenses	930200	10,620	(4,949)					
21	Rents	931000	13,996				(3,566)		
22	Total Operation		<u>\$ 336,611</u>	<u>\$ (4,949)</u>	<u>\$ (32,258)</u>	<u>\$ 31,692</u>	<u>\$ (3,566)</u>	<u>\$ (17,658)</u>	<u>\$ (2,045)</u>
23	<u>Maintenance</u>								
24	Maintenance of General Plant	935000	\$ 11,025						
25	Total Administrative & General Expenses		<u>\$ 347,636</u>	<u>\$ (4,949)</u>	<u>\$ (32,258)</u>	<u>\$ 31,692</u>	<u>\$ (3,566)</u>	<u>\$ (17,658)</u>	<u>\$ (2,045)</u>

Sources - Docket 05-0597, Exhibits 5.1, 5.2, and 19.0

OFFICIAL FILE
ICC DOCKET NO. 05-0597
ConEd Cross Charge
OR Rehearing
Witness
11/2/00

Commonwealth Edison Company
2004 Administrative and General Expense
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(In Thousands)

columns B through L)

Line No.	Description	ICC Account	Reverse Transfer to Acct 426.1 (H)	Reverse Credit for RTO Exps (I)	Excl. Amort. March 2003 Agreement (J)	Excl. Account Rec Credit (K)	Excl. SAC Recoverable Costs (L)	Total Adjustments Per WPC-1a, Pg. 1 (M)	Adjusted 2004 A&G Expenses (N)
1	Administrative and General Expenses --								
2	Operation								
3	A&G Salaries/Office Supplies & Exps.	920000-921000	\$ 1,558				\$ (31)	\$ (254)	\$ 76,094
4	Admin Expenses Transferred -Credit	922000						-	(18,187)
5	Outside Services Employed	923000						(17,679)	105,008
6	Property Insurance	924000						-	1,294
7	Injuries & Damages	925000						-	17,512
8	Employee Pensions & Benefits -	926000							
9	Pensions						\$ (78)	\$ (171)	\$ 37,253
10	Post-Retirement Benefits						(28)	(62)	13,570
11	Severance						-	-	11,200
12	Medical						(69)	(151)	32,886
13	ESIP						(19)	(42)	9,243
14	Other Benefits						(9)	(20)	4,376
15	Total Employee Pensions & Benefits		\$ -	\$ -	\$ -	\$ -	\$ (203)	\$ (446)	\$ 108,528
16	Franchise Requirements	927000						(32,258)	-
17	Regulatory Commission Expenses	928000						-	(1,381)
18	Duplicate Charges-Credit	929000						31,692	-
19	General Advertising Expenses	930100						-	4,182
20	Miscellaneous General Expenses	930200		2,059	(545)	219		(3,216)	7,404
21	Rents	931000						(3,566)	10,430
22	Total Operation		\$ 1,558	\$ 2,059	\$ (545)	\$ 219	\$ (234)	\$ (25,727)	\$ 310,884
23	Maintenance								
24	Maintenance of General Plant	935000						-	11,025
25	Total Administrative & General Expenses		\$ 1,558	\$ 2,059	\$ (545)	\$ 219	\$ (234)	\$ (25,727)	\$ 321,909

Sources - Docket 05-0597, Exhibits 5.1, 5.2, and 19.0

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Commonwealth Edison Company
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Test Year and Pro Forma Adjustments - Jurisdictional Amounts (Columns P through V)

Line No.	Description	ICC Account	Jurisdictional Allocation @ 89.2% (O)	2005 Salary & Wage Adjustment (P)	Eliminate \$1,500 Employee Payment (Q)	Environmental Remediation (R)	Ratemaking Reclassifications (S)	Incentive Compensation (T)	Post-Retirement Health Care (U)
1	Administrative and General Expenses --								
2	<u>Operation</u>								
3	A&G Salaries/Office Supplies & Exps.	920000-921000	\$ 67,877	\$ 454	\$ (734)		\$ (18)	\$ (133)	
4	Admin Expenses Transferred -Credit	922000	(16,223)						
5	Outside Services Employed	923000	93,667	76	(31)				
6	Property Insurance	924000	1,154						
7	Injuries & Damages	925000	15,621	47	(13)		(34)		
8	Employee Pensions & Benefits -	926000							
9	Pensions		\$ 33,230	\$ 17	\$ (12)				
10	Post-Retirement Benefits		12,104	6	(4)				8,920
11	Severance		9,990	-	-				
12	Medical		29,334	16	(12)				
13	ESIP		8,245	4	(3)				
14	Other Benefits		3,903	2	(1)				
15	Total Employee Pensions & Benefits		\$ 96,806	\$ 45	\$ (32)	\$ -	\$ -	\$ -	\$ 8,920
16	Franchise Requirements	927000	-						
17	Regulatory Commission Expenses	928000	(1,232)						
18	Duplicate Charges-Credit	929000	-						
19	General Advertising Expenses	930100	3,730				(3,762)		
20	Miscellaneous General Expenses	930200	6,604	14	(3)	(3,182)	3,252 (1)		
21	Rents	931000	9,304						
22	Total Operation		\$ 277,308	\$ 636	\$ (813)	\$ (3,182)	\$ (562)	\$ (133)	\$ 8,920
23	<u>Maintenance</u>								
24	Maintenance of General Plant	935000	9,834	42	(6)				
25	Total Administrative & General Expenses		\$ 287,142	\$ 678	\$ (819)	\$ (3,182)	\$ (562)	\$ (133)	\$ 8,920

Sources - Docket 05-0597, Exhibits 5.1, 5.2, and 19.0

WPC-2.1

WPC-2.2

Sch. C-2.3

C-2.4 & WPC-2.4

Sch. C-2.8

WPC-2.11

Note:

(1) Primarily reclassification of charitable contributions from Account 426.1 to Account 930.2 as a recoverable expense for ratemaking purposes.

Commonwealth Edison Company
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Rebuttal Adjustments - Juris

Line No.	Description	ICC Account	Pension Expense (V)	Total Test Year & Pro Forma Adjustments (W)	Pro Forma Jurisdictional Operating Income (X)	Allocation To Resale Munis (Y)	Pro Forma Jurisdictional Operating Income (Z)	Contributions (AA)	Tax Consultant Payments (AB)
1	Administrative and General Expenses --								
2	Operation								
3	A&G Salaries/Office Supplies & Exps.	920000-921000		\$ (431)	\$ 67,446	\$ 142	\$ 67,304		
4	Admin Expenses Transferred -Credit	922000		-	(16,223)	(34)	(16,189)		
5	Outside Services Employed	923000		45	93,712	227	93,485		(4,460)
6	Property Insurance	924000		-	1,154	3	1,151		
7	Injuries & Damages	925000		-	15,621	40	15,581		
8	Employee Pensions & Benefits -	926000							
9	Pensions		\$ (21,623)	\$ (21,618)	\$ 11,612	\$ 19	\$ 11,593		
10	Post-Retirement Benefits			8,922	21,026	35	20,991		
11	Severance			-	9,990	16	9,974		
12	Medical			4	29,338	47	29,291		
13	ESIP			1	8,246	13	8,233		
14	Other Benefits			1	3,904	6	3,898		
15	Total Employee Pensions & Benefits		\$ (21,623)	\$ (12,690)	\$ 84,116	\$ 136	\$ 83,980	\$ -	\$ -
16	Franchise Requirements	927000		-	-	60	(60)		
17	Regulatory Commission Expenses	928000		-	(1,232)	(3)	(1,229)		
18	Duplicate Charges-Credit	929000		-	-	(59)	59		
19	General Advertising Expenses	930100		(3,762)	(32)	8	(40)		
20	Miscellaneous General Expenses	930200		81	6,685	20	6,665	(159)	
21	Rents	931000		-	9,304	26	9,278		
22	Total Operation		\$ (21,623)	\$ (16,757)	\$ 260,551	\$ 566	\$ 259,985	\$ (159)	\$ (4,460)
23	Maintenance								
24	Maintenance of General Plant	935000		36	9,870	26	9,844		
25	Total Administrative & General Expenses		\$ (21,623)	\$ (16,721)	\$ 270,421	\$ 592	\$ 269,829	\$ (159)	\$ (4,460)

Sources - Docket 05-0597, Exhibits 5.1, 5.2, and 19.0

WPC-2.11

Sch. C-2 Errata

Sch. C-1 Errata
Heintz Ex. 11.1

DRR AG 1.18

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Line No.	Description	ICC Account	dictional	Pro Forma Jurisdictional Operating Income	ComEd Agreed Adj. - Fair Value- Pension & OPEB	Final Pro Forma Jurisdictional Operating Income
			2005 Employee Arbitration Credit (AC)			
1	Administrative and General Expenses --					
2	<u>Operation</u>					
3	A&G Salaries/Office Supplies & Exps.	920000-921000		\$ 67,304		\$ 67,304
4	Admin Expenses Transferred -Credit	922000		(16,189)		(16,189)
5	Outside Services Employed	923000		89,025		89,025
6	Property Insurance	924000		1,151		1,151
7	Injuries & Damages	925000	(2,190)	13,391		13,391
8	Employee Pensions & Benefits -	926000				
9	Pensions			\$ 11,593	\$ (3,500)	\$ 8,093
10	Post-Retirement Benefits			20,991	(1,700)	19,291
11	Severance			9,974		9,974
12	Medical			29,291		29,291
13	ESIP			8,233		8,233
14	Other Benefits			3,898		3,898
15	Total Employee Pensions & Benefits		\$ -	\$ 83,980	\$ (5,200)	\$ 78,780
16	Franchise Requirements	927000		(60)		(60)
17	Regulatory Commission Expenses	928000		(1,229)		(1,229)
18	Duplicate Charges-Credit	929000		59		59
19	General Advertising Expenses	930100		(40)		(40)
20	Miscellaneous General Expenses	930200	(2,111)	4,395		4,395
21	Rents	931000		9,278		9,278
22	Total Operation		\$ (4,301)	\$ 251,065	\$ (5,200)	\$ 245,865
23	<u>Maintenance</u>					
24	Maintenance of General Plant	935000		9,844		9,844
25	Total Administrative & General Expenses		\$ (4,301)	\$ 260,909	\$ (5,200)	\$ 255,709

Sources - Docket 05-0597, Exhibits 5.1, 5.2, and 19.0

Ex. 19, Sch. 17

Ex. 45.0

ComEd Exceptions
Pg. 17

Commonwealth Edison Company
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Less: Assigned To Non-Jurisdictional Functions

2000 Test Year

Line No.	Description	ICC Account	2000 Per FERC Form 1 (A)	Production (B)	Transmission (C)	Non-DST Sales (D)	Other Non-DST A&G (E)	Jurisdictional Before Adjustments (F)	Merger Costs (G)	Severance Costs (H)
1	Administrative and General Expenses --									
2	<u>Operation</u>									
3	A&G Salaries/Office Supplies & Exps.	920000-921000	\$ 271,074	\$ 103,318	\$ 14,827	\$ 16,962	\$ -	\$ 135,967	\$ (17,546)	\$ (4,001)
4	Admin Expenses Transferred -Credit	922000	(17,087)	(7,896)	(718)	(281)	-	(8,192)		
5	Outside Services Employed	923000	6,352	2,414	395	103	-	3,440		
6	Property Insurance	924000	(51,721)	(52,651)	210	1	-	719		
7	Injuries & Damages	925000	21,284	5,003	1,272	496	-	14,513	(2,412)	-
8	Employee Pensions & Benefits -	926000								
9	Pensions		(26,106)					(11,382)		
10	Post-Retirement Benefits		34,102					14,558		
11	Severance		5,772					2,641	(229)	(2,412)
12	Medical		49,856					23,466		
13	ESIP		22,239					10,962		
14	Other Benefits		21,736					8,986		
15	Total Employee Pensions & Benefits		\$ 107,599	\$ 57,459	\$ (614)	\$ 1,523	\$ -	\$ 49,231	\$ (229)	\$ (2,412)
16	Franchise Requirements	927000	28,085	-	-	-	28,085	-		
17	Regulatory Commission Expenses	928000	6,189	1,723	1,359	-	597	2,510		
18	Duplicate Charges-Credit	929000	(27,856)	-	-	-	(27,856)	-		
19	General Advertising Expenses	930100	5,065	-	-	-	5,065	-		
20	Miscellaneous General Expenses	930200	94,834	38,211	6,579	11,098	-	38,946	(37)	-
21	Rents	931000	11,544	4,176	599	368	-	6,401		
22	Total Operation		\$ 455,362	\$ 151,757	\$ 23,909	\$ 30,270	\$ 5,891	\$ 243,535	\$ (20,224)	\$ (6,413)
23	<u>Maintenance</u>									
24	Maintenance of General Plant	935000	\$ 10,492	\$ 797	\$ 1,563	\$ 196	\$ -	\$ 7,936	\$ (9)	\$ -
25	Total Administrative & General Expenses		\$ 465,854	\$ 152,554	\$ 25,472	\$ 30,466	\$ 5,891	\$ 251,471	\$ (20,233)	\$ (6,413)

Sources - Docket 01-0423, Exhibit 4.0CR

Sch. C-8.5 and ComEd Cross Exhibit 29.0

Sch. C-1.1

WPC-2.5a

WPC-2.5a

Commonwealth Edison Company
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(In Thousands)

Bar and Pro Forma Adjustments - Jurisdictional (Columns G through M)

Line No.	Description	ICC Account	AIP - Merger Related (I)	2001 Salary and Wage Adj. (J)	Obsolete Materials Write-off (K)	MGP Expenses (L)	Ratemaking Reclassifications (M)	Total Test Year & Pro Forma Adjustments (N)	Pro Forma Jurisdictional Operating Income (O)
1	Administrative and General Expenses --								
2	Operation								
3	A&G Salaries/Office Supplies & Exps.	920000-921000	\$ (2,186)	\$ 42				\$ (23,691)	\$ 112,276
4	Admin Expenses Transferred -Credit	922000						-	(8,192)
5	Outside Services Employed	923000						-	3,440
6	Property Insurance	924000						-	719
7	Injuries & Damages	925000						(2,412)	12,101
8	Employee Pensions & Benefits -	926000							
9	Pensions							\$ -	\$ (11,382)
10	Post-Retirement Benefits			1				1	14,559
11	Severance							(2,641)	-
12	Medical							-	23,466
13	ESIP							-	10,962
14	Other Benefits							-	8,986
15	Total Employee Pensions & Benefits		\$ -	\$ 1	\$ -	\$ -	\$ -	\$ (2,640)	\$ 46,591
16	Franchise Requirements	927000						-	-
17	Regulatory Commission Expenses	928000						-	2,510
18	Duplicate Charges-Credit	929000						-	-
19	General Advertising Expenses	930100						-	-
20	Miscellaneous General Expenses	930200		7	(9,391)	(16,850)	4,706	(21,565)	17,381
21	Rents	931000						-	6,401
22	Total Operation		\$ (2,186)	\$ 50	\$ (9,391)	\$ (16,850)	\$ 4,706	\$ (50,308)	\$ 193,227
23	Maintenance								
24	Maintenance of General Plant	935000	\$ -	\$ 70	\$ -	\$ -	\$ -	61	7,997
25	Total Administrative & General Expenses		\$ (2,186)	\$ 120	\$ (9,391)	\$ (16,850)	\$ 4,706	\$ (50,247)	\$ 201,224

Sources - Docket 01-0423, Exhibit 4.0CR

WPC-2.6a

WPC-2.7a

Sch. C-2.9

Sch. C-2.10

Sch. C-2.15

Sch. C-2

Sch. C-1, Col. e

Commonwealth Edison Company
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Order Adjustments (Columns R through V)

Line No.	Description	ICC Account	Allocation To Resale Munis (P)	Pro Forma Jurisdictional Operating Income (Q)	Interest On Customer Deposits (R)	Incentive Compensation (S)	Contributions (T)	Advertising Expense (U)	Bank Commitment Fees (V)
1	Administrative and General Expenses --								
2	<u>Operation</u>								
3	A&G Salaries/Office Supplies & Exps.	920000-921000	\$ 330	\$ 111,946		\$ (12,181)			
4	Admin Expenses Transferred -Credit	922000	(23)	(8,169)					
5	Outside Services Employed	923000	10	3,430					
6	Property Insurance	924000	2	717					
7	Injuries & Damages	925000	34	12,067					
8	Employee Pensions & Benefits -	926000							
9	Pensions		\$ (27)	\$ (11,355)					
10	Post-Retirement Benefits		34	14,525					
11	Severance		-	-					
12	Medical		55	23,411					
13	ESIP		26	10,936					
14	Other Benefits		21	8,965					
15	Total Employee Pensions & Benefits		\$ 109	\$ 46,482	\$ -	\$ -	\$ -	\$ -	\$ -
16	Franchise Requirements	927000	-	-					
17	Regulatory Commission Expenses	928000	8	2,502					
18	Duplicate Charges-Credit	929000	-	-					
19	General Advertising Expenses	930100	-	-					
20	Miscellaneous General Expenses	930200	50	17,331	(919)		(110)	(1,199)	(902)
21	Rents	931000	17	6,384					
22	Total Operation		\$ 537	\$ 192,690	\$ (919)	\$ (12,181)	\$ (110)	\$ (1,199)	\$ (902)
23	<u>Maintenance</u>								
24	Maintenance of General Plant	935000	24	7,973					
25	Total Administrative & General Expenses		\$ 561	\$ 200,663	\$ (919)	\$ (12,181)	\$ (110)	\$ (1,199)	\$ (902)

Sources - Docket 01-0423, Exhibit 4.0CR

Ex. 14.1 Sch. 1a

Sch. C-1 Col. g

Docket 01-0423, Order Appendix A, Sched

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Line No.	Description	ICC Account	1 Y)				Per Order - Docket 01-0423 (AA)
			Social & Service Club Memberships (W)	Research & Development (X)	Liberty Audit Adjustment (Y)	Total Order Adjustments (Z)	
1	Administrative and General Expenses --						
2	<u>Operation</u>						
3	A&G Salaries/Office Supplies & Exps.	920000-921000			\$ (2,962)	\$ (15,143)	96,803
4	Admin Expenses Transferred -Credit	922000				-	(8,169)
5	Outside Services Employed	923000				-	3,430
6	Property Insurance	924000				-	717
7	Injuries & Damages	925000			(824)	(824)	11,243
8	Employee Pensions & Benefits -	926000					
9	Pensions					-	(11,355)
10	Post-Retirement Benefits					-	14,525
11	Severance					-	-
12	Medical					-	23,411
13	ESIP					-	10,936
14	Other Benefits					-	8,965
15	Total Employee Pensions & Benefits		\$ -	\$ -	\$ -	\$ -	\$ 46,482
16	Franchise Requirements	927000				-	-
17	Regulatory Commission Expenses	928000				-	2,502
18	Duplicate Charges-Credit	929000				-	-
19	General Advertising Expenses	930100				-	-
20	Miscellaneous General Expenses	930200	(15)	(3,529)	(1,338)	(8,012)	9,319
21	Rents	931000				-	6,384
22	Total Operation		\$ (15)	\$ (3,529)	\$ (5,124)	\$ (23,979)	\$ 168,711
23	<u>Maintenance</u>						
24	Maintenance of General Plant	935000					7,973
25	Total Administrative & General Expenses		\$ (15)	\$ (3,529)	\$ (5,124)	\$ (23,979)	\$ 176,684

Sources - Docket 01-0423, Exhibit 4.0CR

ule 2

Order Appendix A, Schedule 1